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Examiner Trinh T. Nguyen	USPTO GAU - 3644 Confirmation No.: 5866	1-571-273-8300	

Date

**March 21, 2006**

Client/Matter Number

**100668-00107 (JWIL 20.354)**

From

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Serial No.: 10/824,199

**7 pages - RESPONSE TO FINAL OFFICE ACTION****For Messenger Department Use Only**

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**MAR 21 2006**

**Attorney Docket No.: JWIL 20.354 (100668-00107)**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Inventor: Jonathan WILLINGER

Confirmation No.: 5866

Serial No.: 10/824,199

Filed: April 14, 2004

Title: PET MAT

Examiner: Trinh T. Nguyen

Group Art Unit: 3644

March 21, 2006

Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO FINAL OFFICE ACTION**

S I R:

In response to the Office Action dated December 21, 2005 and declared final, please amend the subject application as follows: